

MOTION: Angry

SECOND: Gordy

RE: AMEND CALENDAR YEAR 2024 INTERNAL AUDIT PLAN

ACTION: APPROVED

WHEREAS, performance standard – 2440, Disseminating Results, of the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors (IIA) requires audit organizations to communicate the results of engagements to the appropriate parties, including those who can ensure that the results are given due consideration; and

WHEREAS, the *Standards* and best practices also require the audit organization to obtain input from management to ensure that its concerns about risk and other factors that could impede an organization from achieving its operational objectives are considered in developing the annual audit plan; and

WHEREAS, the internal audit charter approved by the Board of County Supervisors requires the governing body to approve the annual audit plan for the internal audit function; and

WHEREAS, from time to time during the calendar year the Internal Audit Plan is amended;

WHEREAS, on February 6, 2024, by Resolution No. 24-099, the Board of County Supervisors approved the Proposed Internal Audit Plan Calendar Year Ending December 31, 2024, current Working Draft dated January 16, 2024, submitted by RSM US, LLP; and

WHEREAS, the Internal Auditor and the County Executive are recommending that the Calendar Year 2024 Proposed Internal Audit Plan be amended to add: (1) GASB 103 Technical Accounting Assistance; (2) General Government Staffing Level Assessment Phase 2; and (3) Medicaid Renewal Process Review and defer: Human Resources – Hiring Process; and

NOW THEREFORE BE IT RESOLVED that the Prince William County Board Audit Committee does hereby recommend the Board of County Supervisors amend the Calendar Year 2024 Proposed Internal Audit Plan to add: (1) GASB 103 Technical Accounting Assistance; (2) General Government Staffing Level Assessment

September 17, 2024

BAC Meeting

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Phase 2; and (3) Medicaid Renewal Process Review to the Calendar Year 2024
Proposed Internal Audit Plan and defer: Human Resources – Hiring Process.

Votes:

Ayes: Boddye, Angry, Gordy, Weir

Nays: none

Absent from Vote: none

Abstain from Vote: none

Absent from Meeting: Jefferson, Bailey

For information:

County Attorney

ATTEST: *Rense M Brown*
Clerk to the Board Audit Committee